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## THEORETICAL AND LEGAL ASPECTS OF THE REGULATION OF ENVIRONMENTAL AND LAND LEGAL RELATIONS IN THE CONDITIONS OF MARTIAL LAW IN UKRAINE

**Purpose.** Assessment of regulatory and legal provision of land relations in Ukraine in the context of environmental protection under conditions of martial law.

**Methodology.** In the work a set of economic research methods is used including the monographic method; methods of synthesis and analysis; the method of detailing and concretizing the obtained results; the method of scientific and abstract systematization of the results of scientific research; graphic method for visualizing the results of scientific research.

**Findings.** In Ukraine, a legislative framework has been created which regulates the practical principles of the use, restoration, and protection of land resources. However, as the analysis has shown regarding the extent of damage to the country's environment caused by the use of land resources, the domestic legal basis is not perfect. In particular, this concerns the current mechanism for identifying individuals responsible for environmental violations and the procedure for compensating for the damages they cause. In order to objectively assess and determine the losses caused by the war in Ukraine, corresponding normative and methodological provisions have been adopted and are in effect. Changes also relate to the current tax land legislation, which provides for temporary exemption of landowners in occupied territories and territories of hostilities from paying environmental and land taxes.

**Originality.** The key characteristics of the theoretical and legal principles of regulating land relations have been identified. The key tasks of the system of normative and legal regulation of ecological and land relations in Ukraine during the martial law have been outlined. The current state of the main elements of legal regulation of ecological and land relations has been analyzed. An analysis of the extent of damage caused by violations of ecological and land legislation in Ukraine during the pre-war and wartime periods has been carried out. A number of problematic aspects of the current system of legal regulation of ecological and land relations have been identified, the solution of which will allow for the improvement of this system during the war. Among the main ones are the level of adoption and approval of relevant legislative acts; the lack of necessary registers for accounting for damaged land; the procedure for determining and assessing long-term damage to land resources caused by the war.

**Practical value.** The results of the analysis and the problem aspects of legal regulation of environmental and land relations substantiated in this work can be used by legal experts, institutional bodies responsible for land resource management, and researchers for solving the tasks of optimizing the existing procedures and methods for protecting land resources from damage caused by individuals violating environmental legislation, as well as for improving the procedures for assessing and eliminating the consequences of military actions.

**Keywords:** *land resources, environmental protection, legal regulation, martial law in Ukraine, costs, damage, restoration, green city, smart populated areas, rational nature management*

**Introduction.** Land is the main natural resource, the quantity and quality of which determine the potential of economic development and competitiveness of national economies, the possibility of ensuring a decent standard of living for the population of countries and the well-being of society. At the same time, the issue of the use of land resources is always closely related to ecological aspects, which nowadays increasingly determine the strategic vectors of the state management policy and the prospects for the future existence of generations. The issue of effective and rational use of land should be resolved in the context of the regulation of ecological and land legal relations, ensuring reliable environmental protection of the environment and the safety of the population's existence. For Ukraine, the issues of environmental protection of land resources are extremely relevant as a result of the acute military law, the consequences of which ensure an extremely negative impact on the state of the land. The protection of the main wealth of the country – the land, under modern conditions requires the supplementing the legal basis for the regulation of land relations on the basis of ecological orientation, sustainability and long-term safety of the use of natural resources.

**Literature review.** The issue of legal regulation of ecological and land relations is given considerable attention both by national governments and by the unified legislation of the EU. The legal basis for the regulation of common environmental policy is formed by Articles 191–193 of the Treaty on the Functioning of the European Union (TFEU), the Directive “On Environmental Responsibility”, the concept of “Green Deal”, the program of actions for environmental protection (“Towards a Sustainable Europe” and other normative legal acts).

As it is noted by Dirman, et al., solving environmental and socio-economic tasks of development in modern conditions cannot be ensured without improving the system of land relations, in which the leading place is occupied by the issue of legal provision of their protection [1]. Today, Tanrivermis and Kapusuz call the management of land resources on the basis of ecology and environmental protection a priority of strategic development [2].

Long proves that modern land use is determined by high rates of intensification and urbanization, which leads to the emergence of conflict models and requires structural and functional changes in the land system in the sphere of its protection and preservation [3]. According to Rodriguez-Rodriguez and Martínez-Vega, the high level of land development

and the deterioration of its condition make it necessary to increase the area of land under protection. This actualizes the expediency of adopting normative assets aimed at limiting the economic development of land [4]. Reinikainen and Sorvari suggest supplementing the current legislation of Finland with risk assessment methods associated with the use of contaminated land [5].

As it is noted by Abaikyzy, et al., the concepts of land protection, the adoption of national and regional programs for the protection of land resources give a powerful positive result in terms of improving the ecology and solving the tasks of economic development. For their active implementation, it is necessary to create legislative foundations for the use of preferences and bonuses for land owners for the rational use and preservation of land [6].

According to Li and Cai, the quality use of land resources is crucial for the safety of the entire ecosystem and sustainable socio-economic development. Under modern conditions, in order to solve environmental problems and the tasks of protecting natural resources, environmental law should provide for the participation in environmental protection measures not only of government initiatives, but also of broad involvement of public organizations, private structures, and industries [7]. Altiev and Mahsudov consider the creation of an effective legal framework for the use, preservation and protection of land as the basis of economic development, deepening of free trade relations and further integration of national economies into the global space [8].

Moroz, et al. note that the current land reform in Ukraine is aimed at supporting the rational use and protection of land resources. At the same time, the land use system of Ukraine is organized on the basis of wide access and opportunities for obtaining cheap energy and resources, which gives rise to the emergence of many economic problems and requires improvement of Ukrainian legislation in terms of environmental protection [9].

Land resources are the foundation of the huge natural potential of Ukraine and the basis of economic development. But at the same time, as it is emphasized by Vivcharenko, et al., Ukrainian legislation on the protection and preservation of land is inferior to modern European practice and needs improvement in terms of sustainable land use [10]. In the studies of Tretiak et al. it is noted that at present Ukraine has significant problems related to the risks of escalation of environmental hazards, which is caused by the pollution of land resources. The modern land resource management mechanism is inefficient and requires effective levers and incentives for the protection and restoration of land territories fixed at the legislative level [11].

Lundsgaard-Hansen L. M., et al. came to the conclusion about the expediency of strengthening state influence on decision-making processes in the sphere of land use according to the results of research conducted in the field of state regulation of land-ecological relations during and after the end of hostilities. In particular, the authors emphasize the need for the state to use "from top to bottom" stimulating tools, which are designed to increase the degree of control over territories and encourage subjects of land relations to take a more active part in the restoration of land plots. As such tools, scientists offer economic and institutional levers that create interest in commercial structures that own (use, manage) land plots [12].

Ladychenko, et al. indicate in their studies that Ukraine has a rich potential of land resources and minerals. However, the nature of the use of these resources and the industrial mining of resources did not ensure the proper state of land protection and restoration, which has created significant environmental problems. Scientists see the solution to these problems in improving the legal mechanism for the protection of land resources and increasing the level of responsibility of land users and landowners [13].

**Unsolved aspects of the problem.** International peace, security and conflict organizations, such as WCCEL, nowadays

pay close attention to the development of programs and measures for the protection of natural resources and the environment, which are necessary in connection with the emergence of martial law in Ukraine around the world. 27 principles of environmental protection were substantiated by the UN Commission on International Law in connection with the consequences of military laws [14]. However, to date, there is no agreed legal framework for solving such tasks. The practical absence of such a legal base is also characteristic of Ukrainian legislation, which requires further research and development in this direction.

**Purpose of the article.** The purpose of the article is to evaluate the modern regulatory and legal provision of land relations in Ukraine in the context of environmental protection under the conditions of a military law. In accordance with the set goal, the following tasks were set in the research: 1) analysis of the modern legal framework for the regulation of land-ecological relations; 2) analysis of the consequences of damage caused as a result of violation of the environmental and land legislation of Ukraine in the part of land relations; 3) assessment of methodological principles of measurement and the actual state of damage caused to land resources as a result of the military law.

**Methods.** The substantiation of the purpose of the scientific research determined the tasks and the method of its implementation. The first part of the study included a review of literary sources devoted to the scientific issues of legislative regulation of environmental-land relations in modern practice. In the second part of the article, a study of the system of regulatory and legal regulation of environmental and land relations in Ukraine in the pre-war and post-war times was conducted. On the basis of the method of analysis of statistical and economic indicators, an assessment of the amount of damage caused due to the violation of domestic environmental and land legislation before and after the military law was carried out. The following indicators made up the methodological level of the analysis: the number of administrative protocols for violations of land and environmental legislation, the amount of fines, the total amount of damages, the amount of compensation payments. Data from the State Environmental Inspection of Ukraine, information from the Ministry of Environmental Protection and Natural Resources of Ukraine, data from own monitoring and specialized agencies were used as sources for the analysis.

Data obtained on the basis of generalizations of domestic and foreign scientific literature on issues of regulatory support for ecological protection of lands were primary materials for writing the article. The results of scientific developments of scientists, highlighted in professional publications, which are included in the Scopus and WoS scientometric databases, have become an important element of the research information base. When writing the article, a set of general scientific and specific methods of economic research was used, in particular: monographic method (when studying the peculiarities of the construction of the system of legal regulation of ecological and land relations in Ukraine), methods of synthesis and analysis (when assessing the damage caused to the land fund), the method for detailing and concretization of the obtained results (when displaying indicators of loss assessment and restoration of land), the method of scientific and abstract systematization of the results of scientific research (used in determining the tasks of the system of normative and legal regulation of ecological and land legal relations, formulating conclusions and generalizations). The set of these methods was supplemented by a graphic method for visualizing the results of scientific research.

**Results.** The subject plane of the system of environmental and land legal relations in Ukraine is formed by a combination of principles and instruments of actions of individuals and legal entities with the definition of relevant applicable norms, rules, standards of subject behavior in the sphere of land asset

use and forms of responsibility for their violation. The current order and mechanism of relations between these subjects in the spectrum of ownership, use, management and protection of land territories within the framework of a single environmental system make up the object level of such relations.

The Land Code of Ukraine (2002) regulates environmental and land legal relations in Ukraine according to the following key principles: a combination of land use peculiarities as a territorial basis, a natural resource and the main means of production; ensuring equality of land ownership rights of citizens of Ukraine, legal entities, territorial communities; provision of state guarantees of the right to land; the priority of environmental safety requirements, ensuring rational use and protection of land resources [15].

In addition to the Land Code, the system of ecological and land legal relations in Ukraine is also regulated by: the Code of Ukraine "On Subsoil", the Economic Code, the Law of Ukraine "On Environmental Protection", "On Land Protection", "On Energy Efficiency", "On Environmental Audit", "On waste", "On environmental impact assessment", Resolution of the CMU "On approval of the procedure for submitting information on the certification of energy and/or environmental management systems of economic entities", Law of Ukraine "On the basic principles (strategy) of the state environmental policy of Ukraine for the period until 2030", Decree of the President of Ukraine dated February 24, 2022 No. 64 "On the introduction of martial law in Ukraine", approved by the Law of Ukraine dated February 24, 2022 No. 2102-IX, and others.

The study of the theoretical and legal foundations of the regulation of land legal relations made it possible to determine their key characteristics, which determine the order of their ownership, management and economic use in non-agrarian industries: 1) organization of management and regulation of the land fund according to the sectoral principle; 2) a long period of use (or indefinite use); 3) the possibility of acquiring state, private and communal forms of ownership for land objects; 4) non-agricultural nature of the use of the land fund (however, the close interaction with the legislation regulating the use of agricultural land); 5) the presence of signs of heterogeneity, specificity, purposeful nature of use and a special legal regime for the regulation of land protection; 6) the land fund, which is recognized as a national value, is the property of the people of Ukraine and requires management on the basis of sustainable development in order to preserve land resources for present and future generations.

The regulation of ecological and land legal relations by types of economic activity related to industry, transport, and service, according to the current legal norms, takes place using the relevant features of the legal regime, among which the following are of great importance: non-agricultural nature of the use of land resources; the presence of a legally defined land rationing regime; existence of a mechanism of sanitary and protective zoning; availability of the right of land easement.

Legislative regulation of the system of ecological and land legal relations includes the purposeful legal influence of the subject of such relations on the object, determined by the specifics of conducting economic activities and the use of land plots. The regulatory influence is manifested in the following main spheres of legal relations: 1) legal relations arising from the ownership of land plots to relevant subjects and their ownership rights; 2) relations that arise in the process of using land plots and form the corresponding ecological impact on the environment; 3) relations arising in connection with the provision of ecological security of the land fund, territories, environment, society as a whole; 4) relations that develop between the participants of the economic process regarding the restoration, reproduction and improvement of the quality of land resources; 5) relations arising from liability for violations of current legislation in the sphere of land fund and environmental protection.

Under such conditions, new categories, legal and economic relations related to ecologically safe land use arise in the

modern practice of land use in Ukraine. The guarantee of a certain state of protection of land resources, the prevention of irreversible ecological processes and the provision of conditions for the survival of mankind are fundamental aspects of such relations.

According to the relevant Ministry, in recent years, the problem of significant violations of rational land use standards has been worsening in Ukraine, which gradually lead to critical consequences and pose significant threats to sustainable use for current and future generations. The results of the state monitoring of the actual indicators of land resource pollution showed that more than half of the territory of Ukraine suffered the consequences of water and wind erosion, a fifth of national lands acquired the status of "contaminated land", more than 150 thousand hectares suffered significant damage and deterioration of quality properties according to the results economic activity of industrial sectors [16].

As the key reasons for the loss of the quantitative and qualitative composition of the national land fund, Nitsenko considers the imbalance of the structural eco-ratio according to the types of land plots, economic suppression and slowing down of the natural processes of restoration of land resources, the widespread use of outdated technologies and the limitation of eco-neutral production methods in the national economy, the low degree of social responsibility of the majority of domestic business structures and the low level of popularization of modern eco-concepts of management and life in society [17].

The legal basis for the regulation of ecological and land legal relations should be aimed at ensuring the fulfillment of tasks important for the national ecosystem and the domestic economic complex (Fig. 1).

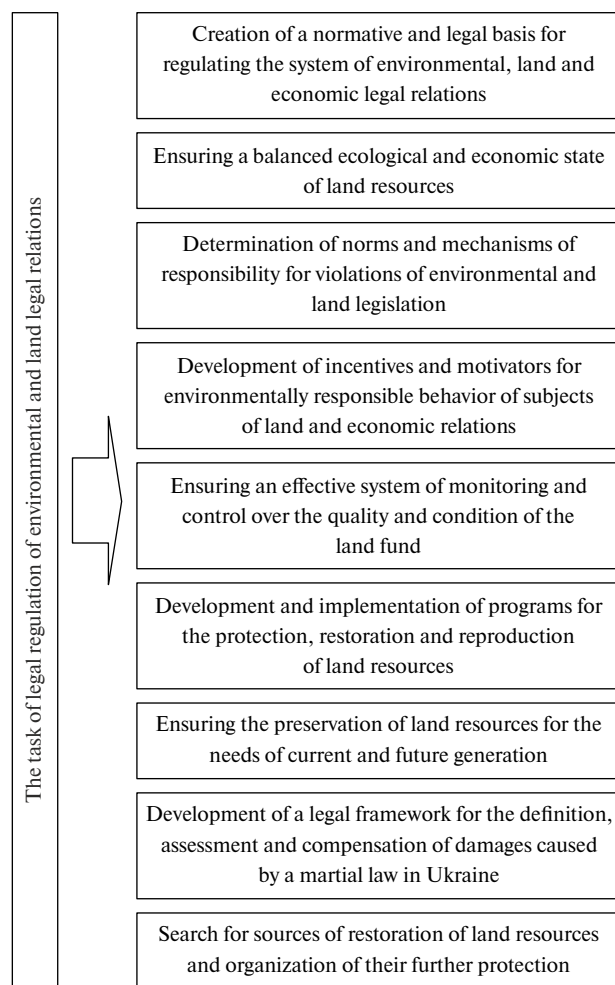


Fig. 1. Tasks of the system of normative and legal regulation of environmental and land legal relations in Ukraine

The extent of damage due to the violation of environmental and land legislation in Ukraine

Indexes	2021 (pre-war period)	2022 (martial law)
The number of concluded administrative protocols as a result of violation of current norms, unit	2032	245
including administrative liability of subjects of land-legal relations, unit	1736	219
Amount of collected fines, thousand UAH	989.8	105.8
The total amount of calculated damages, thousand UAH	1,981,126.2	693,716.1
including inflicted by unidentified persons, thousand UAH	107,630.5	616,846.8
The total amount of payments for damages due to violations, thousand UAH	9943.1	4153.2
including on a voluntary basis, thousand UAH	5468.7	2201.8

The system of ecological standards is of exceptional importance in the practice of theoretical and legal regulation of ecological and land relations. Such standards are a key reference point for European land users and are regulated by relevant EU directives. Failure to comply with these standards is the basis for legal liability of business entities. State environmental standards are also the basis of environmental certification and environmental audit, as one of the most effective methods for monitoring compliance with environmental and land legislation.

In European practice, environmental certification procedures began to be carried out in 1992 in accordance with EU Directive 92/880/EC "On Ecolabels", British standard BS 7750 "Environmental Management System", international standards ISO/TC207 "Environmental Management" and other norms. In Ukraine, the creation and development of the national ecological certification system has been started in accordance with Article 48 "Cooperation in the sphere of standards assessment and conformity assessment" of the Partnership and Cooperation Agreement between the European Union and Ukraine. Nowadays, national standards for environmental certification of enterprises have been adopted and are in force in the country: DSTU ISO 14001:2015 "Environmental management systems. Requirements and guidelines for application (ISO 14001:2015, IDT)", DSTU ISO 14004:2016 "Environmental management systems", general guidelines for implementation (ISO 14004:2016, IDT)". Harmonization and unification of national standards with the European system appears to be an important direction for the continuation of this work at the current stage.

Environmental tax is an effective lever of the system of regulation of environmental and land legal relations in world practice. In Ukraine, the ecological tax is the only tax, the rates of which increase significantly every year (with the exception of tax rates calculated on the basis of socio-economic state standards). In accordance with the current legislation with the introduction of martial law in the country, this tax is not charged and not paid by all taxpayers who are registered at the locations of stationary sources of pollution, generation and storage of radioactive waste in those territories where hostilities are taking place or which are temporarily occupied. Owners of land plots that are subject to ecological land legislation are also released from all forms of responsibility for its violation during martial law.

A widely used tool for legal regulation of environmental and land relations is the state control over the state of land resources and compliance with current norms of soil conservation and protection.

Government control over the state of land resources as well as compliance with current norms of soil preservation and protection is a widespread instrument of legal regulation of ecological and land relations. The State Environmental Inspection is the institutional body entrusted with the implementation of these functions in Ukraine. During the military law on the territory of Ukraine, the activity of this inspection is carried out according to stricter principles and ensures the protection of the interests of the state and the people of Ukraine, who, according to the constitution, are the owners of the land fund. According to studies, the total amount of damages from the illegal use of land plots in terms of violations of the current environmental legislation for 2022 amounted to UAH 693716 thousand, which is 30.1 % of the total amount of damage caused to the environment by all types of economic activity in Ukraine (Table). Regionally, the most significant environmental violations and the greatest damage to the land fund of Ukraine were caused in Kyiv district (in the amount of UAH 13498.8 thousand) and in Sumy region (UAH 47976.6 thousand).

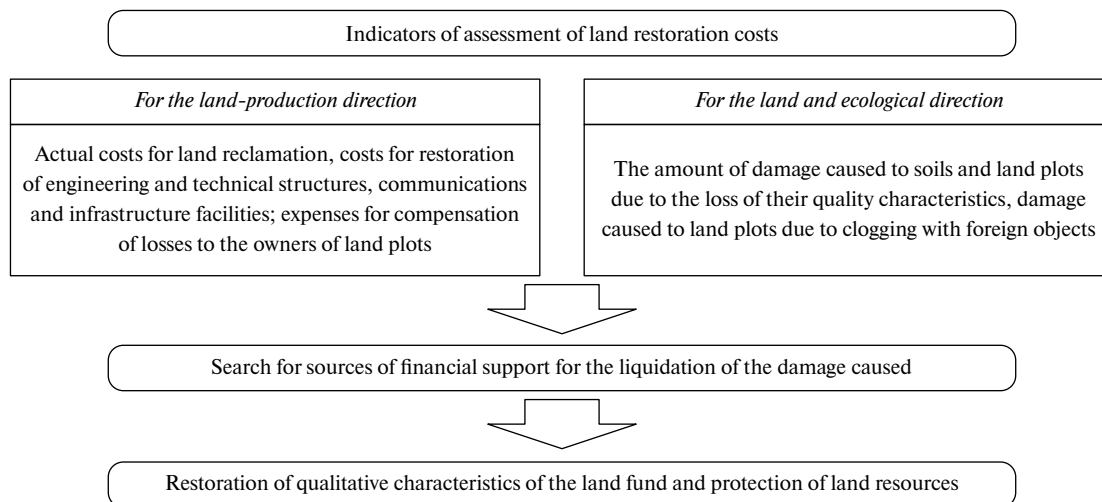
As it is evidenced by the results of the analysis, the active mechanism of determining responsibility and holding subjects accountable for violating the norms of environmental legisla-

tion remains a significant problem during the martial law in the field of legal regulation of ecological and land relations in Ukraine. From the total amount of damage to land resources during 2022 93.2 % of the amount of damages remained unreimbursed to violators due to an imperfect procedure for determining the responsible persons. In 2021 this indicator was equal to 5.4 %. The share of payments for damages also remains quite small – 0.5 and 0.6 % in 2021 and 2022, respectively. Such a situation requires the improvement of domestic legislation in the sphere of the mechanism of identification and bringing to responsibility of entities that violate current norms and standards.

The martial law in Ukraine, currently in its second year, has caused significant damage to all types of resources, assets and property. According to data from the Kyiv School of Economics (2023), the total amount of damage caused by the martial law to the land fund of Ukraine is estimated at USD 6.9 billion [19].

In the legal framework and practice of Ukraine, two basic options for the loss of land fund assets are defined: 1) direct loss of land resources (physical damage to land plots, their loss of quantitative and qualitative parameters and their removal from economic turnover), which leads to potential losses from a decrease in future economic benefits from their use; 2) loss of economic benefits (damages) caused by the deterioration of the quality properties of agricultural lands. In the latest version, the system of ecological and land legal relations is supplemented by the Order of the Ministry of Agrarian Policy and Food of Ukraine dated May 18, 2022. No. 295 "On the approval of the Methodology for determining damage and losses caused to the land fund of Ukraine as a result of the armed aggression of the Russian Federation". The assessment of the nature of the damage caused to land resources and the determination of the costs necessary for its elimination will take place in terms of the following indicators (Fig. 2) [20, 21].

Under the circumstances of the active continuation of hostilities in Ukraine, the government developed a national methodology, according to the provisions of which the level of damage to the country's land resources is assessed [21]. The methodology draws attention to two aspects of the possible occurrence of events that cause damage to the national land fund: 1) explosions, fires, combustion of explosive objects and liquids (petroleum products, etc.) at enterprises engaged in industrial economic activity; 2) the presence of dangerous military objects (mines, explosives, etc.) on the lands, which create an actual and potential danger of explosions, littering,



*Fig. 2. Indicators of the assessment of costs for the restoration of land resources*

damage to land plots and real estate located on them. The approved methodology provides for assessment of the extent of actual and potential damage with the participation of institutional state structures. Indicators of the scale of the damage, its value measurement, the amount of potential costs for restoring the qualitative and quantitative parameters of land plots, and their normative monetary value are determined as the starting basis for calculating the damage caused.

Determining the size of the damage is decided on the basis of surveying the land plots, determining the extent of their damage, and obtaining samples. Acts, conclusions of state and specialized experts, written explanations of legal entities and individuals are also the legal basis for determining damages. New legal relations in terms of measuring the damage caused provide for the possibility not to involve the owners of land plots in this process. At the same time, the appeal of landowners to the State Environmental Inspection becomes a motive for conducting monitoring and starting the procedure for establishing the facts of damage and determining the amount of damage caused by it.

The introduction of martial law in Ukraine also led to changes in the tax legislation regarding the payment of land tax. According to the current provisions of the Tax Code, during the period of martial law in Ukraine, landowners are exempted from the tax burden of the land tax, which must be calculated and paid for the use of land plots that geographically fall within the limits of hostilities or temporary occupation of the country's territories.

In order to carry out a full and comprehensive assessment of the losses from the consequences of the war, the National Council for the Reconstruction of Ukraine developed the Draft Plan for the Reconstruction of Ukraine [22]. The total cost of all state programs for elimination of losses, restoration of resources and economic potential is determined at 750 billion dollars. At the same time, in the part of compensation for losses related to the use of land resources, the project has allocated relevant sections: "AIP and land resources", "Industry", "Infrastructure" and others according to the classification of types of economic activity. At the same time, the size of the land area that suffered losses from the consequences of the war (not related to agricultural production) is not defined in the Plan. Accounting for hazardous substances with which land plots were polluted is kept only for petroleum products. The total amount of funds required for the restoration of such lands is not specified in the Plan.

The assessment of the modern legal framework for the regulation of land and environmental relations showed the imperfection of the new methodological norms and regulations in terms of assessing the damage caused (or that potentially

can be caused) to the country's land resources. This norm is also relevant for the temporary procedure for the exemption of land tax payers. The spectrum and criteria for assigning the object of taxation or the object that suffered damage (land) to the categories of "occupied territories" or "territories where hostilities are taking place" remain controversial. Currently, the absence of clearly defined provisions for the classification of land territories according to this criterion and the absence of a single national list of the specified categories of land significantly complicate the procedures for assessing the damage caused, carrying out environmental protection measures, applying tax and other instruments for regulating economic and environmental activities.

Currently, the Order of the Ministry on Reintegration of the Temporarily Occupied Territories of Ukraine dated April 25, 2022 can serve as a temporary legislative reference. "On approval of the list of territorial communities that are located in the area of military (combat) operations or that are under temporary occupation, encirclement, blockade as of May 30, 2022". However, in our opinion, it is expedient to supplement the provisions of this Order with a territorial list of geographical objects located in the combat zone. The regulatory and legal significance of this Order is undoubted; however, under the current complex conditions, other normative legal acts of Ukraine, for example, a presidential decree, a government resolution or a law adopted by the Verkhovna Rada of Ukraine, would have a greater status, which would regulate the issues of environmental and legal relations during war.

Also, the creation of a single digital register at the state level, which will regulate accounting and reporting in matters of management of the damaged land fund and financial and economic aspects of its restoration is a necessary issue of time.

Continuation of hostilities on the territory of Ukraine poses many questions to modern national legislation, methods and practice of land-ecological relations, whose solving mechanisms appear new and not yet fully worked out for the country. This refers to a clearer interpretation of certain definitions and categories, for example, "contaminated land" in terms of the presence on the surface and in the middle of land plots of dangerous military objects that cause damage to them. The methodical level of assessment of already caused and future damage and losses should be supplemented by the order of information and accounting display of the state of the land fund within the territories of hostilities, the extent of the damage caused, a system of measures for compensation of losses and appropriate reporting for planning and control of the spent funds.

The continuation of the active phase of the military law in Ukraine requires the development of a system of additional

measures aimed at protecting land plots, objects located on them, and the ecosystem as a whole. We consider it expedient to supplement the current land and environmental legislation with norms and regulations, the necessity of which is determined by the risks and consequences of hostilities on the territory of Ukraine. Yes, we consider it appropriate to supplement Article 194 of the Criminal Code of Ukraine “Intentional destruction or damage to property” by the provision “Occupation and illegal seizure of immovable property” with the appropriate definition of the nature of criminal liability for this violation.

Article 197 of the Criminal Code “Arbitrary occupation of a plot of land and arbitrary construction” is proposed to be added with two points: 1) “Deprivation of the right to own, use and manage a plot of land and immovable property of its owners as a result of military actions”; 2) “Illegal placing of residential and non-residential real estate objects on the territory temporarily alienated as a result of the military law, reconstruction, construction, etc.”

Adoption of the Environmental Code is an urgent issue for Ukraine in the sphere of further improvement of land and environmental legislation. We consider its adoption particularly important and timely in the context of the need to eliminate the negative consequences for the ecosystem caused by the military law in Ukraine. As the dominant principles of the Ecological Code, the authors propose to define: sustainable development, ecological protection and ecological safety, a system-oriented approach to the management of ecological resources, the principle of protecting the environment as a single ecosystem and its recovery from the consequences of hostilities.

The procedure for determining the long-term damage caused to the land fund of the country and assessing the losses in the context of the possibilities of reproduction and preservation of land resources for future generations remain the most difficult and debatable provisions. The current legal order and methodical level of damage assessment are oriented, first of all, to the short-term perspective and assess the damage caused in view of one-time losses. Quantitative and cost assessment of the potential of the environment for the needs of future generations is quite difficult in modern world practice. Such an assessment requires preliminary forecasts of the quantity and quality of natural resources, their condition, the population, living conditions and the degree of satisfaction of its needs. Such a preliminary assessment for Ukraine under the conditions of the continuation of the large-scale armed aggression of the Russian Federation against Ukraine, when the country is losing land, technical and human resources every day, and the level of migration processes is extremely high, is quite debatable.

**Conclusions.** The conducted studies have shown that the issue of regulatory and legal regulation of ecological and land relations is extremely important for ensuring sustainable socio-economic development of countries. In Ukraine, as a whole, a legislative framework that regulates the practical principles of the use, restoration and protection of land resources, was created. However, as it is shown by the analysis of the amount of damage caused to the country’s environment in terms of the use of land resources, the domestic legal basis is not perfect. In particular, this concerns the current mechanism for determining persons responsible for environmental offenses and the procedure for compensation for damages caused by them. Thus, the share of compensated environmental damage caused to Ukraine’s land resources remains extremely low – about 0.5 %. This problem is especially aggravated during martial law.

An assessment of the actual state of damage to land resources as a result of the military law showed that the total amount of damage to the country’s economy is estimated at 6.9 billion US dollars. In order to objectively assess and determine the losses caused by the war, appropriate regulatory and methodical provisions have been adopted and are in force in

Ukraine. The changes also apply to the current tax land legislation, which provides for the temporary exemption of owners of land plots in the occupied territories and territories of hostilities from paying environmental and land taxes. At the same time, the exclusivity of the events, the complexity of the methodological basis and the limited world experience in solving such tasks require further development, both in terms of improving the regulatory and legal support for the restoration and protection of land resources during and after the end of the military law, and in part of the methodological principles of assessing and compensating for the damage caused.

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## Теоретико-правові аспекти регулювання еколого-земельних правовідносин в умовах воєнного стану в Україні

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**Мета.** Оцінка нормативно-правового забезпечення земельних відносин в Україні в контексті екологічного захисту за умов воєнного стану.

**Методика.** У роботі була використана сукупність методів економічних досліджень: монографічний; методи синтезу та аналізу; метод деталізації й конкретизації отриманих результатів; метод науково-абстрактної систематизації результатів наукових досліджень; графічний метод візуалізації результатів наукових досліджень.

**Результати.** В Україні створена законодавча база, що регламентує практичні засади використання, відновлення та охорони земельних ресурсів. Разом з тим, як показав аналіз розмірів шкоди, завданої навколишньому середовищу країни у частині використання земельних ресурсів, вітчизняний правовий базис не є досконалим. Зокрема, це стосується діючого механізму визначення осіб, відповідальних за екологічні правопорушення, та порядку відшкодування завданих ними збитків. Із метою об'єктивної оцінки й визначення завданих війною втрат в Україні прийняті та діють відповідні нормативні й методичні положення. Зміни також стосуються й чинного податкового земельного законодавства, що передбачає тимчасове звільнення власників земельних ділянок на окупованих територіях і територіях бойових дій від сплати екологічного й земельного податків.

**Наукова новизна.** Визначені ключові характеристики теоретико-правових засад регулювання земельних правовідносин. Окреслені ключові завдання системи нормативно-правового регулювання еколого-земельних правовідносин в Україні під час дії воєнного конфлікту. Проаналізовано сучасний стан дії основних елементів правового регулювання еколого-земельних відносин. Здійснено аналіз розмірів завданої шкоди внаслідок порушення еколого-земельного законодавства в Україні в довоєнний і воєнний період. Визначено ряд проблемних аспектів сучасної системи правового регулювання еколого-земельних відносин, розв'язання яких дозволить удосконалити цю систему під час війни. Серед основних із них виділено: рівень прийняття й затвердження відповідних законодавчих актів; відсутність необхідних реєстрів обліку пошкоджених земель; порядок визначення та оцінки довгострокової шкоди земельним ресурсам, завданої війною.

**Практична значимість.** Результати аналізу та обґрунтовані в роботі проблемні аспекти правового регулювання еколого-земельних відносин можуть бути використані фахівцями юридичних служб, інституційних органів управління земельними ресурсами та вченими для вирішення завдань оптимізації чинного порядку й методик захисту земельних ресурсів від шкоди, завданої особами, що порушують екологічне законодавство, а також для удосконалення порядку оцінки й ліквідації наслідків воєнних дій.

**Ключові слова:** земельні ресурси, екологічний захист, правове регулювання, воєнний стан в Україні, витрати, шкода, відновлення

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